



Federal Communications Commission
Washington, D.C. 20554

April 20, 2020

Rebecca Jacobs Goldman, Esquire
Womble Bond Dickinson (US) LLP

Re: KIWA(AM), Sheldon, IA (Facility ID# 60088)
KIWA-FM, Sheldon, IA (Facility ID# 60089)

Dear Ms. Jacobs Goldman:

We have completed our review of the response of your client, Sheldon Broadcasting Co., licensee of the above-noted stations, to the February 6, 2020, random audit letter sent to it in accordance with the provisions of 47 C.F.R. § 73.2080(f)(4) of the Commission's Equal Employment Opportunity (EEO) rules. As a result of our review, we find that no further action is required. In accordance with Section 73.3526(e)(10) of the Commission's rules for commercial stations or Section 73.3527(e)(11) for noncommercial stations, the licensee must place copies of this letter, our audit letter, and its audit response in the stations' online public inspection files. The licensee must maintain these materials in the files until the next grant of the renewal application, by final order, of the license for the station to which the file pertains.

Should you have any questions concerning this matter, you may call the EEO staff at (202) 418-1450. Thank you for your cooperation.

Sincerely,

Lewis C. Pulley
Assistant Chief, Investigations & Hearings Division
Enforcement Bureau
Federal Communications Commission